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Timothy G. Bryan

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INCORPORATING EXPERIENTIAL LEARNING INTO THE ACCOUNTING CURRICULUM: BEST PRACTICES AND LESSONS LEARNED FROM A RECENTLY IMPLEMENTED CURRICULUM

Mark A. McKnight, University of Southern Indiana

Brett L. Bueltel, University of Southern Indiana

Andrew T. Dill, University of Southern Indiana

Jamie L. Seitz, University of Southern Indiana

Timothy G. Bryan, Marshall University

ABSTRACT

This paper offers best practices for implementing an experiential learning component into an accounting curriculum in order to provide multiple experiential learning opportunities that are “for credit.” Sometimes employers may not be able to provide internship opportunities to students, or students may not be able to dedicate the required amount of time to obtain an internship in accounting. Recognizing this reality, we recommend implementing an on-campus alternative that would provide students the experiential learning opportunity they need through the Volunteer Income Tax Assistance Program (VITA) for course credit. For students transitioning into the job market, this experiential learning opportunity provides participation incentives, offers practical experience that aligns with the AICPA framework, and focuses on the development of communication skills.

Keywords: experiential learning, accounting curriculum, accounting internship, VITA programs

INTRODUCTION

The purpose of this manuscript is to offer best practices for structuring experiential learning components into an accounting curriculum so as to provide accounting students with practical experience to complement traditional classroom instruction. The Association to Advance Collegiate Schools of Business (AACSB, 2019) and the American Accounting Association’s (AAA) Pathway Commission (2012) both express the importance of experiential learning in business education. As such, using a recently developed accounting program curricula as a guide, this manuscript offers guidance for structuring experiential learning components that are “for credit” and which incentivize students to participate and gain experience that aligns with the pre-certification, core competency framework established by the American Institute of Certified Public Accountants (AICPA).

Experiential learning is explicitly encouraged in business school curricula by AACSB, the primary business accreditation agency in the world. Specifically, in the 2018 revised standards, the AACSB provides “Guidance for Documentation” in Standard 13 that includes the need to document “experiential learning activities that provide business students with knowledge of and experience in the local and global practice of business and management across program

types and teaching/learning models employed” (AACSB, 2019, p. 41). The guidance extends the types of activities that are considered experiential learning as “field trips, internships, consulting projects, field research, interdisciplinary projects, extracurricular activities, etc.” (p. 41). Likewise, the AAA Pathways Commission (2012) stresses the importance of implementing experiential learning into accounting programs. Though funding at the high school level has decreased to provide these opportunities (McKnight, 2009), the importance of integration of applied learning at the university level has never been greater.

The AAA Pathways Commission (2012) concludes that experiential learning, where accounting students combine their technical knowledge and skills with understanding the profession’s role in society, should be a required element in an accounting program. Bryan & McKnight (2021) found that early adopters of these recommendations come from more experienced faculty, who are more engaged in the profession.

That committee stratifies accounting curricula into four levels (AAA, 2012). That is, financial literacy, income tax preparation programs, business advisory services, and internships. Business advisory services, tax preparation programs, and internships are three levels related to experiential learning. Internships and the Voluntary Income Tax Assistance (VITA) program, in particular, offer robust experiential learning opportunities for students and will thus be the focus of this manuscript.

In their reviews of the accounting education literature, Apostolou, Dorminey, Hassell, & Watson (2013, 2010, and 2001) and Watson, Apostolou, Hassell, & Webber (2007), state that internships, or experiences that offer students professional interaction, in general, are valuable with respect to developing core competencies, positive learning perceptions, ethical decision-making, and opportunities for job placement. In regards to core competencies, Maletta, Anderson, and Angelini (1999) find that experienced interns are more capable of managing unstructured tax assignments than those who have not participated in an internship. Similarly, Knechel and Snowball (1987) provide evidence that students with intern experience outperform those without experience on auditing coursework. On developing positive learning perceptions, Beck and Halim’s (2008) questionnaire indicates that students’ self-perceptions regarding their adaptability, interpersonal skills, and ability to work under pressure were strengthened as a result of their internships. Martin and Wilkerson’s (2006) questionnaire suggests internships aid in developing positive self-perceptions related to accounting and business knowledge, confidence, and the value of an internship. Brown-Liburd and Porco (2011), with respect to ethical decision-making, show a positive relationship between internships and student moral development. Finally, Mauldin, Zachry, and Morris’ (2006) results indicate that a student’s accounting internship is a more important factor than other types of job experiences in terms of placement at a CPA firm.

Sponsored by the Internal Revenue Service (IRS), VITA is a program that offers free tax preparation to targeted taxpayers. The program also seeks to serve elderly individuals and non-residents (IRS, 2018). For a volunteer to participate, the IRS requires multiple certification examinations to be completed. These include the Volunteer Standards of Conduct and the Intake/Interview and Quality Review exams.

Blanthorne and Westin’s (2016) review of the literature related to the VITA program concludes that the service provides students with an experiential learning opportunity that reinforces their academic knowledge with real-life work experience. Furthermore, they state that the benefits of participating in VITA are noted in essentially all of the research within this stream. Similar to internship experiences, the benefits of the program include the development of

core competencies, positive perceptions of the self, and ethical decision-making. In terms of core competencies, the results from Christensen and Woodland (2016) indicate that VITA experience is positively correlated with students' problem-solving abilities. With respect to self-perceptions, students have reported improvements in their confidence related to practical skills, interpersonal skills, citizenship, personal responsibility, and school pride (Quinn, Garner, Marshall, & Smith, 1995; Carr 1998; Christensen, Schmidt, & Wisner, 2010). In addition, research suggests that participating in VITA enhances the students' perceptions of their knowledge through its application to real-world situations, provides the students with a rewarding experience of helping the less-fortunate members of the community, and is considered the best part of their accounting education (Carr 1998; Weis 1998; Strupeck and Whitten 2004; Doyle, Matt, and Owens 2005; Hulsart 2007; Christensen et al. 2010; Fischer, Anders, Brown, and Vilasi 2011). Finally, Christensen and Woodland (2018) find that the program can be effective in promoting ethical development in students. Despite the benefits of VITA, however, Blanthorne and Westin (2016) observe that the program is underutilized in accounting education.

The ultimate goal of an accounting educator is to develop the skills, judgment, knowledge, and values that are required to be successful in the profession, which includes providing students opportunities to advance learning that cannot be captured in an academic environment. As such, using a recently developed accounting program curricula as a guide, this manuscript contributes to the literature on experiential learning by establishing a model for implementing such components that are in alignment with the AICPA framework. This manuscript also responds to Apostolou et al.'s (2013) call for essays by scholars "who are able and willing to share experiences and ideas for the future" (p. 147). The unique combination of multiple experiential learning opportunities for students – either through internships that are outside the university or through the VITA program, which is internal to the university – is a significant contribution this manuscript makes to the growing applied learning literature in the accounting discipline.

The remainder of the manuscript is organized as follows. The second section briefly discusses the profession's expectations with respect to experiential learning in addition to outlining the AICPA framework. The third and fourth sections discuss structuring two experiential learning components, internships and the VITA program, respectively, in an accounting curriculum. Finally, the fifth and final section concludes the manuscript.

THE ACCOUNTING PROFESSION AND THE AICPA FRAMEWORK

Many professions require or encourage vocational experience so that one may learn the knowledge, skills, judgment, and values demanded by his or her respective work. Physicians accomplish this through clinicals. Lawyers do so through case dialogues and moot courts. Engineers utilize design labs. Similarly, accounting demands such experiential learning for students entering the profession.

Accounting, which has been defined as a more vocational than academic discipline (Demski, 2007), is an area with significant expectations for students to engage in experiential learning via internships and applied learning activities. Survey data from Accountemps indicate that 83% of 2,100 CEOs felt that experience was necessary prior to beginning entry-level accounting and finance jobs (Tysiac, 2014). As such, accounting students should have pervasive educational activities cutting across topics; they should also be active in their learning experiences. Additionally, accounting students should be held accountable for their work to

peers, faculty, and even clients with whom they may interact. These processes incorporated with the body of knowledge and interaction with the profession can lead to an accounting graduate with the ability to apply professional judgment to make good decisions (Pathways, 2015).

Rakow (2019) asserts that the primary role of accounting educators is to prepare students for success in their chosen fields. The AICPA (2018a) has identified competencies needed that will align students for that success. These include (1) Accounting competencies, (2) Business competencies and (3) Professional competencies. Accounting competencies are defined as technical competencies of the profession that add value to business and contribute to a prosperous society. Business competencies are defined as broad business environment in which accounting professionals work. Finally, Professional competencies are those that relate to skills, attributes, and behaviors of accounting professionals. *Table 1*, below, presents core competencies that are needed prior to certification.

<i>Accounting Competencies</i>	<i>Business Competencies</i>	<i>Professional Competencies</i>
1. Risk assessment, analysis, and management 2. Measurement analysis and interpretation 3. Reporting 4. Research 5. System and process management 6. Technology and tools	1. Strategic perspective 2. Global and industry perspectives 3. Process and research management 4. Governance perspective 5. Customer perspective	1. Ethical conduct 2. Professional behavior 3. Decision-making 4. Collaboration 5. Leadership 6. Communication 7. Project management

Internships and the VITA program can help develop those AICPA-established competencies that are difficult to attain through academic coursework alone. By combining the traditional internship and VITA experiences, the program is better able to offer experiential learning opportunities for students to develop these competencies.

STRUCTURING AN ACCOUNTING INTERNSHIP

In their “internship program quick start guide” the AICPA argues that internships are beneficial for all involved, especially students. Accounting internships

“are a great way for accounting firms to build a pipeline of talent and get ahead of the competition in the process of recruiting new graduates. For students, there is no better way to learn the skills they will need in public accounting, evaluate if they fit with a firm’s culture, and determine whether it is the right career path” (AICPA, 2018b, pg. 1).

Any accounting curriculum that seeks an experiential learning component must have an internship experience as a primary element of the program. Palatnik and Previti (2019) define experiential learning as the “development and application of knowledge, skills and values from direct experiences outside of a traditional academic setting.” They argue that this type of learning

helps relate course content to “real-world opportunities.” Kaenzig and Keller (2011) have linked the presence of internships to successful recruiting and retention of accounting majors as well. Others have noted the importance placed on work experience for entry level positions in accounting, including experience gained via internships (Normand and Cummings, 2005).

One of the initial considerations related to implementing an accounting-specific internship experience is its alignment with State Board of Accountancy regulations and guidance. For example, in the state of Indiana, courses “with substantial duplication of content may be counted only one time toward the education requirements” but notes that “this subsection shall not apply to internships” (Indiana Board of Accountancy, 2014, pg. 63). Generally, this allows for an internship experience to count for more than one course in the program. In order to allow students to explore various accounting experiences, the internship experience implemented included a range of 1-6 credit hours. To align with various external stakeholder’s perspectives for the number of contact hours that are equivalent to one credit hour, it is recommended that the ratio be no less than 50 clock hours per each credit hour of internship. As an example, an accounting internship that represents three credit hours of course credit should involve a minimum of 150 clock hours in the internship.

The authors recommend meeting with the student prior to the beginning of the actual internship. The faculty advisor and student establish the learning outcome of the internship. This is also coordinated with the supervisor at the internship location. Ideally, students should keep a weekly journal and various evaluation forms to track and log activity. The onsite supervisor provides performance evaluations at approximately halfway through the internship and at the conclusion of the internship. Lastly, the student writes an analysis based on the journal of how the internship fulfilled the learning objectives established earlier. This analysis is designed to establish a linkage of the knowledge and skills learned in the classroom with the engagement in the profession.

Accounting internships should align with the curriculum’s learning goals and objectives, as well as the mission of the program and/or college or school of business. In the present example, internships are categorized according to their respective primary area of focus, and in alignment with the content related learning goals for the accounting program. These focus areas include (1) financial accounting, (2) managerial accounting, (3) taxation or (4) audit. While internships might include skills from more than one of these categories, the overall function of the intern within the internship organization must fit within one of these areas.

More specifically, organizing and cataloguing the competencies gained and experiences of students assists the program in aligning the learning outcomes with the AICPA Pre-certification Core Competency Framework. *Table 2*, below, illustrates the competencies addressed through the initial two years of the internship program (bolded). While all students did not achieve these competencies, the reach of the program allowed for significant opportunities to develop various competencies. Documenting these experiences is based on student self-reported evaluations as well as job descriptions from the internship experiences. Additionally, internships have been shown to have a significant association with the ethical development of future accountants (Brown-Liburd and Porco, 2011).

An accounting internship coordinator (or lead faculty member) should maintain records related to internship placements. The ideal records to retain will vary by institution but should contain sufficient information to be able to categorize the “type” of internship experience, as well as to provide details that will be relevant for various stakeholder reports, including internal

program reviews, regional accreditation agencies, business and accounting accreditation agencies and others.

<i>Accounting Competencies</i>	<i>Business Competencies</i>	<i>Professional Competencies</i>
1. Risk assessment, analysis, and management 2. Measurement analysis and interpretation 3. Reporting 4. Research 5. System and process management 6. Technology and tools	1. Strategic perspective 2. Global and industry perspectives 3. Process and research management 4. Governance perspective 5. Customer perspective	1. Ethical conduct 2. Professional behavior 3. Decision-making 4. Collaboration 5. Leadership 6. Communication 7. Project management

In the present example, records indicated student name, gender, year and semester of internship, company name, job title, hourly pay rate, number of credit hours for each internship, job classification (focus area) and a full job description. These records should be kept in a database program that allows for easy extraction for reporting purposes. Such records can be queried to produce summary results for various stakeholders and reporting periods.

Tracking internship and other experiential learning activities is essential. Not only is information about job placement, career options, and other experiential learning activities useful for accreditation and other reporting, the information can have impacts in terms of student recruitment and retention. *Table 3*, below, provides an example of how number of internships have been tracked (and organized) in the subject curriculum.

	2018	2019
Number of Internships	15	18
(Financial Accounting)	6	6
(Managerial Accounting)	2	1
(Taxation)	5	10
(Audit)	2	1

Universities, schools, and programs must also track information related to gender and other demographic characteristics. As a second example, information on the ratio of male to female internship participants is provided in *Table 4*, below.

Internships	2018	2019
Total	15	18
Female	12	11
Male	3	7

In the subject curriculum, data is also collected and retained related to intern pay. While this is helpful in recruiting students and external reporting, it is also instructive to help future students negotiate fair wages for their work. *Table 5*, below, provides information related to hourly pay (by year and gender). This information can also be used to close gender wage gaps in the placement of interns.

Internships	2018	2019
Overall	\$15.10	\$18.21
Female	\$15.71	\$18.41
Male	\$12.67	\$17.92

STRUCTURING AND IMPLEMENTING A VITA PROGRAM

While it would be ideal for all students to find internship opportunities on their own to satisfy the experiential learning opportunity component of the accounting curriculum, this is not always a workable situation. Sometimes employers may not be able to provide these opportunities to students or students may not be able to dedicate the required amount of time to obtain an internship. The proximity of some accounting programs to locations that provide experiential learning opportunities could be prohibitive. Recognizing this reality, we recommend implementing an on-campus alternative that would provide students the experiential learning opportunity they need through the VITA Program for course credit.

The VITA is a program sponsored by the Internal Revenue Service (IRS) that offers free tax preparation to mid-to-low income taxpayers. The program also seeks to serve elderly individuals and non-residents (IRS, 2019). To become a volunteer preparer in the VITA Program, the IRS requires certification examinations to be completed. All preparers must complete the Volunteer Standards of Conduct Exam and the Intake/Interview and Quality Review Exam. The Volunteer Standards of Conduct ensures that the preparers know the confidentiality requirements of sensitive taxpayer information and know the code of conduct for VITA preparers. The Intake/Interview and Quality Review exam tests students on their knowledge of the return preparation process and the review process. The examinations ensure that all VITA volunteers will remain ethical throughout the entire preparation process. In addition to the initial examinations, preparers must complete additional examinations based on the returns they are preparing such as Basic, Advanced, HSA and Foreign Student. The Basic and Advanced examinations cover general tax law knowledge. The HSA and Foreign Student cover more specific areas of tax law.

Once a preparer completes the certification examinations, the preparer may begin volunteering in the VITA Program. The preparation process is generally as follows: (1) greet the client and assist in filling out the interview/intake form, (2) review intake form with client before preparation, (3) prepare tax return using tax software, (4) another volunteer does a quality review of the return, (5) volunteer reviews final return with client, (6) return is filed electronically with the IRS and applicable state revenue department. With multiple volunteers interacting with clients, the VITA Program truly requires a team effort.

Turning VITA into an educational opportunity through a for-credit accounting course

Many universities offer the VITA program as a volunteer activity for students but, as a best practice, an accounting program should consider offering the VITA program as a directed elective for credit in the accounting curriculum. Blanthorne and Westin (2016) identify four “best practices” for VITA programs, which include administrative guidance, student-based

management, reflection, and student comportment. The VITA program presented in the following paragraphs adopts elements of all of these best practices.

By offering VITA as an accounting course (“VITA Course”), the subject program expands on the competencies of the VITA Program and develops a more holistic experiential learning opportunity for students. In the VITA Course, student learning outcomes may include:

- engage in ethical decision making
- analyze tax issues and apply tax law to facts to come to solutions
- research tax law issues effectively and efficiently
- prepare state and federal tax law utilizing tax preparation software; and
- communicate orally and interact with clients

Each of these learning objectives provides the student a practical application of what they learn in the classroom while expanding their knowledge of the accounting profession. The VITA Course learning objectives also align with many of the competencies listed in the AICPA Pre-certification Core Competency Framework, as demonstrated in *Table 6*, below (core competencies satisfied by the VITA course/program are bolded).

<i>Accounting Competencies</i>	<i>Business Competencies</i>	<i>Professional Competencies</i>
1. Risk assessment, analysis, and management 2. Measurement analysis and interpretation 3. Reporting 4. Research 5. System and process management 6. Technology and tools	1. Strategic perspective 2. Global and industry perspectives 3. Process and research management 4. Governance perspective 5. Customer perspective	1. Ethical conduct 2. Professional behavior 3. Decision-making 4. Collaboration 5. Leadership 6. Communication 7. Project management

While the VITA Program ensures students know the ethical requirements by completing a certification exam, the VITA Course will expand on this concept by promoting discussion of ethical dilemmas that students encountered with clients. During the VITA Course, students will be confronted with ethical decisions regarding taxpayer compliance and confidentiality. As a class, students can see that the ethical principles they learned in prior accounting classes has real life application with clients.

Students also develop analytical skills and research skills to assist in their professional decision-making to ensure they are reporting the correct information on a client’s tax return. These students are given different factual scenarios with each client and will need to learn to navigate tax law to come to make decisions and conclusions. Students learn to utilize tax preparation software that assists them in return preparation while also developing their own professional judgments on certain tax situations. In some situations, students must research issues through tax research software or other applicable legal sources, and often must deal with incomplete information and identify what other information is necessary to find the answer to a tax issue to best service the client.

Somewhat unique to the VITA Program - opposed to most other accounting internships - is the students’ interaction with the clients. Developing effective communication skills is

extremely important for accounting graduates, especially to advance in their careers (Camacho, 2015). Through the course of the program, students learn to communicate by (1) asking questions to obtain the needed information for return preparation, (2) interacting with the client in a professional manner to ensure the client has the best experience possible, (3) clarifying any questions the client may have in return preparation, and (4) working with other volunteers to ensure the entire return preparation and review process is executed smoothly. Students develop confidence in communicating complex subject matter to clients in a way that is easy to understand. Focusing on the development of communication skills will benefit the students greatly as they transition into the job market. The unique nature of the interaction with clients in the VITA program meet several of the best practices identified by Blanthorne and Westin (2016). These include administrative guidance, student-based management, reflection, and student comportment.

Students in the VITA Course also complete a reflection paper to summarize their experience in the course. In this reflection paper, students describe (1) a memorable experience where they developed either professionally or as a student, (2) a challenging experience and how they overcame it, (3) how their participation in the VITA Program has impacted them as they transition into the workplace, and (4) a specific concept, process, or theory from a prior accounting course that they applied as a VITA Student Tax Preparer. Through this reflection, students identify the tangible connection between what they learn in the classroom and how it is applied to a real-world situation. This reflection also helps students reflect on the skills they developed in the program and how the experiences through the program impacted them. Through this activity, students will be able to transfer these reflections into skills for their resume and experiences to discuss in future job interviews as they begin their transition into the business world after graduation. This reflective exercise mirrors the activity that is generally adopted and used in internship and co-op experiences for other students.

Since the VITA program is volunteer in nature, pay is a non-issue for this learning experience. However, reviewing participation by gender can help to make sure that opportunities are available for both male and female students. *Table 7*, below, provides information related to VITA participation over a three-year span.

Internships	2018	2019	2020
Total	10	16	26
Female	3	8	9
Male	7	8	17

With the internship program, because of the varied types of experience available to students, it was necessary to categorize each as either financial, managerial, audit, or tax. In terms of total reporting for the program's student experiences, all VITA participation is categorized as tax related.

CONCLUSION

The purpose of this manuscript is to offer a guide for structuring experiential learning components into accounting curricula. Organizations such as AACSB and the AAA have both expressed the importance of such learning in business and accounting education. Furthermore, the accounting profession has significant expectations that students engage in experiential

learning to develop the skills, knowledge, judgment, and values necessary for one to be successful in that profession. Research suggests that the benefits related to internships and the VITA program, in particular, make them robust learning opportunities for students. That is, the development of core competencies, positive learning perceptions, and ethical decision-making, provided by these “real world” experiences make them valuable complements to the student’s classroom experience. Thus, this manuscript focuses on the best practices for establishing internships and VITA programs that are “for credit” and which incentivize students to participate and gain experience that aligns with the pre-certification, core competency framework established by AICPA.

As accounting educators, our duty is to develop the students’ skills, judgment, knowledge, and values that are necessary for them to succeed in the profession. This includes providing students opportunities to advance learning that cannot be captured in an academic environment. As such, using a recently developed accounting program curricula as a guide, this manuscript contributes to the literature on experiential learning by establishing a model for implementing such components that are in alignment with the AICPA framework. This manuscript also responds to Apostolou et al.’s (2013) call for essays by scholars “who are able and willing to share experiences and ideas for the future” (p. 147).

While the designs of the internship and VITA programs outlined in this manuscript can be mapped to the competencies established in the AICPA framework, empirical research is still needed regarding the effectiveness of these experiences in terms of their effects on core competencies, student perceptions, ethical decision-making, and other learning outcomes. Future research should also focus on whether offering these two experiential learning opportunities, together, are redundant. Of course, as the business environment changes, so may what are considered best practices for instituting internship and VITA programs within accounting curricula. As such, research will need to periodically “fine-tune” these programs by examining new, potential practices (*e.g.*, what type of reflection is the most effective at achieving learning outcomes) and their interaction with those that have been established.

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